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ENHANCING FINANCIAL REPORT QUALITY IN YOGYAKARTA'S MICRO, SMALL, AND MEDIUM ENTERPRISES (MSMEs) THROUGH INFORMATION TECHNOLOGY APPLICATION AND ORGANIZATIONAL COMMITMENT

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Abstract: This study aims to understand the phenomenon where the information technology application and organizational commitment can contribute to enhancing financial report quality in Yogyakarta's MSMEs. High-quality financial reports may serve as an effective platform for diverse parties to make economic decisions. MSMEs were chosen as the focus of the research because they often face challenges in terms of access to capital for their business expansion, caused by suboptimal capital distribution. This insufficient capital distribution is largely due to a lack of sufficient information for investors regarding the conditions of MSMEs. A quantitative research approach was used, involving the distribution of questionnaires and obtaining 209 responses from MSME operators in Yogyakarta, followed by hypothesis testing using PLS-SEM. The findings indicate that the information technology application improves the financial report quality. Furthermore, Organizational commitment acts as a moderator in enhancing the link between the deployment of IT and the quality of financial reports. Ultimately, the results of this study can provide practical contributions to organizations, particularly MSMEs, in improving their financial report quality through the implementation of information technology and organizational commitment.
Keywords: Information Technology, Financial Reports Quality, Organizational Commitment

INTRODUCTION

MSMEs are critical to the development and economic prosperity of developing nations such as Indonesia. However, MSMEs often face a major obstacle in the form of capital limitations to advance their businesses, and this is often caused by inadequate capital distribution. This occurs because investors often do not obtain sufficient information about the condition of the MSMEs. Many SMEs fail to disclose pertinent accounting data pertaining to their company problems. The accounting information displayed in financial reports is very important for MSMEs because it serves as a decision-making information-gathering tool (Baas & Schrooten, 2006; Wafa et al., 2023). Hidayat (2018), defines a financial report as a document that reveals a company's financial status and acts as a tool for reviewing the company's financial performance. A high-quality financial report can offer a foundation for key parties to make economic decisions. The relevance and trustworthiness of the information shown in the report are used to assess the quality of financial reports (Qizam & Fong, 2019). Unfortunately, there are still many businesses that do not realize the importance of regular financial record-keeping or bookkeeping.

The enhancement of financial reporting quality can be realized through the comprehensive information technology application (Mahardhika, 2013). The application of

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technology for information relates to the employment of systems that can effectively and correctly assist with the task of analyzing data and compilation, resulting in high-quality financial reporting (Friday & Japhet, 2020). Thus, information technology can facilitate the acceleration of financial data collection, processing, and reporting. Previous research by Suliyanto & Jati (2013), in terms of the number of MSMEs in the Banyumas District that use technology for financial reporting, indicates that the level of technology adoption in financial reporting among MSMEs is still minimal. Sukarini & Dewi (2018) contend that the IT application improves the quality of financial reporting substantially. However, Ratmasari et al., (2021) discovered that the utilization of IT had no influence on the accuracy of financial reporting. Therefore, it is important to further review this variable, considering the discrepancy between these findings.

Previous research findings may have been inconsistent due to an indirect and simple link between usage of IT and financial reporting quality. We can analyze the changes in outcomes from prior research by using a contingency method (Sarjito & Muthaher, 2008). This contingency method takes into account the impact of other variables that may function as moderators between the usage of IT and financial reporting quality. One contingency factor that has attracted researchers' attention is the human resource commitment to the organization. This factor is very important because human resources are a key element in determining the success and competitive advantage of an organization. Huang et al., (2014) argue that human resources within an organization are a very valuable asset. The role of individuals in an organization is crucial and requires more attention.

According to Priyono & Marnis (2008) individuals within an organization, with their combination of thinking and physical abilities, become one of the main elements determining organizational success. Mahlamäki et al., (2019) in their study emphasize the importance of conducting more in-depth research on individual factors, such as various motivations and behaviors, related to commitment. Employees that have demonstrated a high level of organizational commitment generally see themselves as an integral part of the organization, feel aligned with the organization's ideals and want to continue contributing to it (Robbins & Judge, 2013). (Farrukh et al., 2017) define Organizational commitment is defined as a mental condition referring to an employee's engagement with the organization and their decision to stay and maintain such contact. Organizational commitment is a critical aspect in ensuring strong financial reports in the context of financial report quality. The commitment of the owners or managers of MSMEs to the accuracy, timeliness, and transparency of financial reports is vital. This commitment can also influence how information technology is used within MSMEs. Chong & Law (2016) state that individuals who show a high level of organizational commitment usually have greater motivation to dedicate themselves to achieving organizational targets, resulting in their performance generally being superior compared to those whose commitment to the organization is lower.

Yogyakarta, a region known for its significant presence of Micro, Small, and Medium Enterprises (MSMEs), comprises more than 90% of the total businesses in the area according to 2022 data from the Central Bureau of Statistics (BPS). Despite Yogyakarta's reputation as one of the cities in Indonesia with a high level of digital literacy, the utilization of information technology within the MSME sector, particularly in the realm of financial management, remains suboptimal. This situation contrasts with extensive research on the impact of information technology on financial reporting quality, which has yielded inconsistent findings. Such disparities suggest the existence of potentially overlooked

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variables, including the influence of human resources and their organizational commitment. Consequently, this study endeavors to bridge this gap by investigating the intricate relationship between IT usage, organizational commitment, and financial reporting quality. The research aims to provide valuable insights for MSMEs in developing nations while contributing to the academic and practical understanding of this domain.

In conclusion, this research fills a critical gap in the literature by exploring the combined effects of IT usage and organizational commitment on financial reporting quality. The findings from this study will provide valuable insights for both academics and practitioners in the field of financial reporting and MSME management. As a result, it is envisaged that this research will add to the methodological and conceptual elements. First, this paper gives actual data on the impact of information technology deployment on financial report quality, with organizational commitment functioning as a moderating factor. Second, using primary data, this study creates a model for monitoring IT deployment and the financial quality reporting in the context of MSMEs.

The Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP) provides guidelines and accounting principles that SMEs must follow when preparing their financial reports. There are several key criteria that must be met for financial reports to be considered of high quality (Ikatan Akuntansi Indonesia, 2015):

1. Relevance: Financial reports are considered high-quality if they present relevant and complete information. The information should have reciprocal benefits, enabling users of the financial reports to make improvements based on existing data.
2. Reliability: Financial reports are deemed reliable if the information presented is honest, verifiable, and neutral. Financial reports should reflect reality without concealing information. Information can be verified if it aligns with other data and there are no significant discrepancies.
3. Comparability: Financial reports should be comparable with other reports so that users can assess for themselves which entities are worthy of investment or financial support. Comparing financial reports allows users to evaluate entity policies.
4. Understandability: The financial report's quality is also determined by the extent to which the report's content can be understood by users. If a financial report is not comprehensible, users will not be able to make decisions based on it, rendering the report valueless.

Salehi & Torabi (2012) defines information technology as a tool used to manipulate, collect, process, compile, store, and obtain data with the aim of producing high-quality, relevant, accurate, and timely information. As we know, technology can facilitate our work, solve various daily problems in a shorter time. According to Simarmata et al., (2020), information technology is related to all processes of data or information processing. Thus, the employment of information technology refers to the application of technology in the creation of financial statements, starting from the stage of data collection to the stage of data processing to produce a financial report that complies with the predetermined accounting standards. According to Nurillah & Muid (2014) there is a substantial and positive association between the usage of IT and the quality of reports. Similar conclusions are reached by Roshanti et al., (2014) and Soimah (2014), indicating that the utilization of IT improves the financial report quality. In other words, the more information technology is used, the better the financial reports are produced. Due to the descriptions and results of earlier investigations, the authors of this study propose the following hypothesis:

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H1: The information technology application improves the quality of financial reporting significantly.

Meanwhile, commitment is an emotional condition that defines the connection between workers and the firm and influences their decision to remain or leave the organization (Meyer & Allen, 1991). A committed employee will feel identified with the organization, accept its goals, and desire to stay within the organization (Robbins & Judge, 2017). According to Farrukh et al., (2017), organizational commitment is a state of emotion that reflects the relationship between workers and the firm, their desire to stay, and their proclivity to continue their engagement with the organization. Thus, this organizational commitment is the involvement and attachment of employees in the organization, where committed employees have a strong connection and decision to stay within the organization. In this context, organizational commitment might act as a moderating variable in the link between information technology deployment and financial quality reporting in MSMEs. The authors of this study might construct the following hypothesis based on the explanation and findings of prior studies:
H2: Organizational commitment, as a moderating variable, enhances the association between the information technology application and the quality of financial reporting.

Based on the elaboration in the theoretical foundation and hypothesis development sections, the overall research model can be depicted as follows:

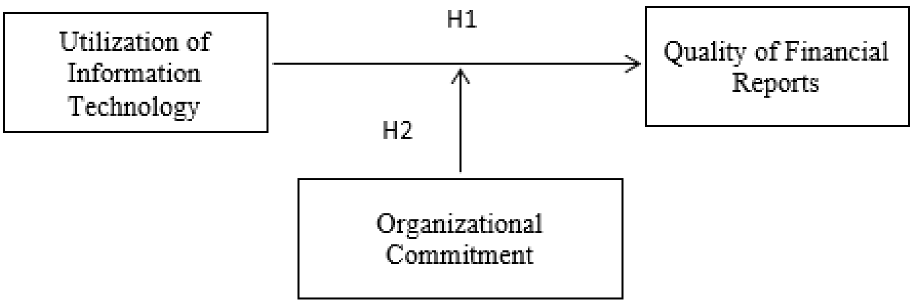

Figure 1. Research Model
Source: Author (2023)

METHODS

In this study, a quantitative research method was employed to systematically explore the relationship between the utilization of information technology and the quality of financial reporting, with organizational commitment acting as a moderating variable. The independent variable, information technology utilization, gauges the extent of IT adoption in operations, while the dependent variable, quality of financial reports, assesses the accuracy and reliability of financial statements. Organizational commitment, the moderating variable, measures the dedication of business owners to their organizations. Data was collected via a Google Form survey targeting small and medium-sized business owners in Yogyakarta, with stratified random sampling ensuring diverse business representation. For data analysis, the study utilized the structural equation modeling approach using Partial Least Squares (PLS-SEM) due to its capability to handle complex

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relationships and its appropriateness for exploratory research, thereby providing a comprehensive understanding of the variables in question.

RESULTS AND DISCUSSION

The sample in the study consisted of 209 respondents who filled out the questionnaire, with characteristics as follows:

Table 1. Respondent Characteristics

No	Characteristics		Total of Respondents	%
1	Gender	Male	92	43.06%
		Female	117	55.98%
2	MSMEs Business Sector	Tourism and Culture	21	10.05%
		Culinary	77	36.84%
		Trade and Services	17	8.13%
		Crafts and Creative Industries	34	16.27%
		Agriculture and Plantations	15	7.18%
		Education and Training	23	11.01%
		Technology and Digital	15	7.18%
		Others	7	3.35%
3	Length of Business Operation	2 – 5 Years	43	20.58%
		5 – 10 Years	143	68.42%
		>10 Years	23	11.01%

Source: Processed data (2023)

Instrument Testing Methods
Validity Testing

To meet construct validity standards, loading factors must be ≥ 0.7 and AVE values must be ≥ 0.5. In some circumstances, however, measuring indications with loadings ranging from 0.40 to 0.70 may still be considered viable for inclusion in a measurement model, whereas loadings below 0.4 should be removed from the model (Hair et al., 2014). The prerequisites for convergent validity and substantiality have been fulfilled, as demonstrated by the calculations performed using WrapPLS 8.0 and presented in the following table.

Table 2. Combined loadings and cross-loadings tests

Information	PTI	KO	KLK	SE
PTI1	0.771	-0.053	-0.071	<0.001
PTI2	0.860	0.006	-0.024	<0.001
PTI3	0.828	0.086	-0.053	<0.001
PTI4	0.860	0.006	-0.024	<0.001

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Information	PTI	KO	KLK	SE
PTI5	0.773	0.037	-0.024	<0.001
PTI6	0.861	0.001	0.026	<0.001
PTI7	0.727	-0.108	0.044	<0.001
PTI8	0.861	0.001	0.026	<0.001
PTI9	0.710	0.010	0.115	<0.001
KO1	-0.049	0.606	-0.001	<0.001
KO2	-0.076	0.798	-0.056	<0.001
KO3	-0.097	0.805	-0.025	<0.001
KO4	-0.084	0.659	-0.011	<0.001
KO5	0.060	0.797	0.067	<0.001
KO6	0.255	0.430	-0.113	<0.001
KO7	0.129	0.723	0.034	<0.001
KO8	-0.112	0.800	-0.002	<0.001
KO9	0.078	0.805	0.055	<0.001
KLK1	0.004	-0.031	0.827	<0.001
KLK2	-0.023	0.004	0.833	<0.001
KLK3	0.115	-0.078	0.664	<0.001
KLK4	-0.148	0.023	0.601	<0.001
KLK5	0.053	0.089	0.604	<0.001
KLK6	0.019	0.005	0.805	<0.001
KLK7	-0.023	0.004	0.833	<0.001

Source: Processed data (2023)

Table 3. Comparison of the roots of AVE with correlations between variables

Information	PTI	KO	KLK
PTI	0.808	0.094	0.289
KO	0.094	0.724	0.031
KLK	0.289	0.031	0.745

Source: Processed data (2023)

Reliability Testing

Table 4. Latent variable coefficients

Information	PTI	KO	KLK
Composite reliability coefficients	0.944	0.906	0.896
Cronbach's alpha coefficients	0.933	0.881	0.862
Average variances extracted	0.652	0.524	0.555
Full collinearity VIFs	1.104	1.014	1.091

Source: Processed data (2023)

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The reliability evaluation is based on Cronbach's alpha and composite reliability, as shown in Table 4. The AVE value surpasses the threshold of 0.5, confirming the validity of the survey. The instrument in the research questionnaire meets the reliability test standard based on estimates from WrapPLS 8.0. The Full collinearity VIFs value of the research model in this study does not have any problems with vertical, lateral, or general collinearity because the VIF value is ≤ 3.3 (Sholihin & Dwi Ratmono, 2013).

Fit Models

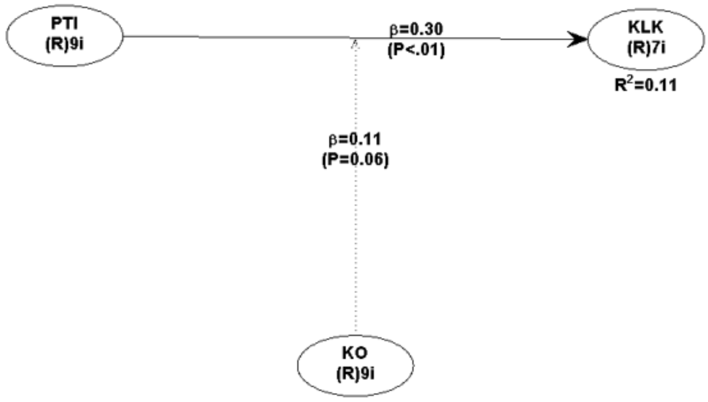

Figure 2. Research Model Testing Results
Source: Processed data (2023)

Table 5. Results of the Research Model Fit Model Test

Information	Calculation	P-*values*
Average path coefficient (APC)	0.204	<0.001
Average R-squared (ARS)	0.114	0.023
Average block VIF (AVIF)	1.037	

Source: Processed data (2023)

The appropriateness of the model presented in Figure 2 is supported by the findings in Table 5. The significant P-values, APC, and ARS, all below 0.05, along with the AFIV (variance inflation factor) value below 5 indicate the model's suitability (Sholihin & Dwi Ratmono, 2013).

Hypothesis test

Table 6. Summary of Research Results

	Information	Coefficient	P-values	Result
H1	utilization of information technology → quality of financial	0.30	<0.01***	Supported
H2	organizational commitment * utilization of information technology	0.11	0.06*	Supported

Source: Processed data *P<0,10; **P<0,05; ***P<0,01 (2023)

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The Influence of Information Technology Application on Financial Report Quality

The study delves into the topic of how the application of information technology influences the quality of financial reports. The findings of this research unequivocally support the notion that information technology has a positive impact on the quality of financial reports. This assertion aligns with prior research conducted by Nurillah & Muid (2014), which emphasized the role of information technology in streamlining the automated processing and reporting of financial data. This streamlining process, in turn, leads to a reduction in errors that can be attributed to human factors and a consequent enhancement in the accuracy levels of financial reports (Syamsuddin, 2022). Moreover, other scholarly investigations have lent additional credence to these findings by highlighting that the integration of software and computer systems simplifies, expedites, and amplifies the precision of financial report generation. As Mahardhika (2013) elucidated, the utilization of information technology tools and systems in financial reporting not only simplifies the often complex processes involved but also accelerates the generation of reports. Additionally, it significantly enhances the precision and reliability of the information presented in these reports.

In essence, this research underscores the pivotal role played by information technology in improving the quality of financial reports. By reducing human-related errors and facilitating a more efficient and accurate reporting process, information technology applications have become indispensable tools for organizations striving to enhance the reliability and credibility of their financial reports. These findings contribute to the growing body of literature on the intersection of technology and financial reporting, providing valuable insights for practitioners and researchers alike.

Organizational Commitment as a Moderating Variable

Organizational commitment emerges as a crucial moderating variable that enhances the relationship between the application of information technology and the quality of financial reports. In this context, organizational commitment refers to the level of dedication within an organization towards the adoption and utilization of information technology. Organizations characterized by high levels of commitment tend to allocate more resources to employee training, promote the implementation of cutting-edge technologies, and adapt swiftly to the latest hardware and software innovations(Cascio & Montealegre, 2016). Research conducted by Chen & Huang (2022) has shed light on the pivotal role played by organizational commitment in driving the effective and efficient utilization of information technology, which subsequently leads to the enhancement of financial reporting quality. Their study demonstrates that organizations with a strong commitment to information technology are more likely to realize the full potential of technology-driven processes and systems, resulting in financial reports of higher quality.

Furthermore, (Singh & Kaur, 2021) underscored the positive relationship between organizational commitment to information technology and improved financial report quality. Their findings corroborate the idea that when organizations prioritize and demonstrate commitment to the effective utilization of information technology, they are more likely to produce financial reports that are accurate, timely, and reliable.

In summary, organizational commitment serves as a critical factor in moderating the impact of information technology application on financial report quality. It acts as a catalyst, enabling organizations to harness the benefits of technology to a greater extent, thereby strengthening the overall quality and credibility of their financial reporting. These insights contribute valuable knowledge to the field of organizational management and its intersection with technology-driven financial reporting practices.

CONCLUSION

MSMEs are vital for the economic advancement and development of emerging countries such as Indonesia. Despite MSMEs significantly contributing to economic growth and job creation, they often face substantial challenges, including limited access to funding. This is often due to poor capital allocation and difficulties in presenting relevant accounting data to attract investment. High-quality financial reporting is key to decision-making, yet numerous MSMEs overlook the need for consistent financial record management. Technology can notably enhance the standard of financial reporting, nevertheless studies have shown inconclusive results on the consequence of IT on the veracity of such reporting. This points to the need for a contingency plan considering other significant factors like the level of human resource dedication to the organization. Organizations with a higher degree of commitment typically demonstrate more dedication towards achieving their goals, which often translates into improved performance. Considering the high number of MSMEs in areas like Yogyakarta and their relatively low usage of technology, understanding the impact of technology on financial reporting quality is essential, particularly with organizational commitment acting as a moderating variable. This study intends to provide empirical evidence supporting this, by developing a measurement model for information technology usage and financial report quality within MSMEs. The overall results confirm that the efficient application of information technology, alongside a strong organizational commitment, can significantly enhance the financial reporting quality among MSMEs.

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